

## City and County of Honolulu Department of Budget and Fiscal Services Division of Treasury Current Collections Section

### REAL PROPERTY TAX CREDIT FOR HOMEOWNERS APPLICATION FORM T-RPT100 INSTRUCTIONS

#### INTRODUCTION

This application packet contains the forms and instructions to assist you in preparing your application for a Real Property Tax Credit. Please read all of the instructions carefully. You must meet all of the eligibility requirements shown below before completing the application forms. Mistakes can disqualify you from receiving a credit or result in notices being sent to you. Therefore, please ensure that the information provided in your application is accurate and complete.

Applications are due no later than September 30, 2006. You will be notified in writing by December 31, 2006 if your application is denied.

For the Tax Year 2006-2007, if you submit an application with your real property tax payment that is due on August 20, 2006, you may pay two percent of the combined incomes of all title holders on the applicant's property or \$100.00 whichever is greater. In the event the tax credit is approved, the credit will be retroactively applied to the August 20, 2006 installment and any remaining credit, if any, will be applied to the February 20, 2007 installment.

Applications filed by September 30, 2006 will be used to apply real property tax credits to real property taxes due for Tax Year 2006-2007 and Tax Year 2007-2008.

Please be sure to sign your application and keep a copy for your records. Contact the Department of Budget and Fiscal Services, Division of Treasury's Current Collections Section at (808) 523-4856 if you have any questions.

#### **ELIGIBILITY REQUIREMENTS (ROH Section 13.2(a))**

The following requirements must be met:

- You must have had a home exemption in effect on the property during the tax year for which the claim is made.
- The combined income of all title holders of the property for the calendar year immediately preceding the date of application does not exceed \$50,000.
- Your real property taxes owed must exceed 4% of the combined income of all title holders.

#### **ELIGIBILITY REQUIREMENTS** (continued from Page 1)

- None of the Title Holders have violated Sec. 8-13.5 Penalties by filing a fraudulent application or attesting to any false statements with the intent to defraud the city or evade the payment of real property taxes or in any manner intentionally deceives or attempts to deceive the city.
- The amount of tax after applying the credit is not less than the minimum tax of \$100.00 a year set in Sec. 8-11.1(g).
- None of the title holders of the property owns any other real property anywhere.

#### IMPORTANT REMINDERS

- Applications are due no later than September 30, 2006.
- For Tax Year 2006-2007, the application may be submitted with the payment due on August 20, 2006. The same application will be used to determine eligibility for Tax Year 2007-2008.
- The real property taxes owed after applying the credit shall not be less than the minimum tax of \$100.00 a year as set in ROH Section 8-11.1(g).
- You must submit the following documents:
  - Real Property Tax Credit for Homeowners Application Form (Form T-RPT100)
  - Worksheet A (Form T-RPT100A): Title Holder Income for each Title Holder
    - Each title holder must complete a separate Worksheet A (Form T-RPT100A).
  - A copy of the signed State of Hawaii income tax return filed for the calendar year immediately preceding the date of this application for each title holder.
  - A copy of the signed title holder's Federal income tax return for the same calendar year, if the title holder filed a State income tax form N-11.

#### **IMPORTANT REMINDERS (continued from Page 2)**

• Return or mail completed applications and required documents to:

CURRENT COLLECTIONS SECTION Department of Budget and Fiscal Services Division of Treasury 530 South King Street, Room 115 Honolulu, HI 96813

• If mailing, please place proper postage.

- For more information, please call (808) 523-4856.
- You will notified by December 31, 2006 if you are ineligible for a real property tax credit.
- Sec. 8-13.5 Penalties
  - Any person who:
  - Files a fraudulent application or attests to any false statement with the intent to defraud the city or evade the payment of real property taxes or any part thereof; or
  - In any manner intentionally deceives or attempts to deceive the city, shall be guilty of a violation and be subject to a criminal fine of not more than \$2,000, in addition to being responsible for paying any outstanding taxes, interest and penalties.
- During the tax year for which a tax credit was granted to an owner of property pursuant to this article, if the owner fails to notify the city within 30 days that the requirements of Section 8-13.2(a) are no longer met, in addition to the consequences provided in Section 8-13.6, the owner shall be subject to a fine of \$200.
- You must notify the Department of Budget and Fiscal Services, Division of Treasury, Current Collections Section immediately if the Eligibility Requirements (ROH Section 13.2(a)) listed above are no longer met or if the title to the property has been transferred. Failure to provide proper notification may result in the revocation of the real property tax credit and other penalties. (ROH Section 8-13.6).

#### PRIVACY NOTIFICATION

The principal purpose for requesting information is to administer the Real Property Tax Credit for Homeowners, an Ordinance of the City and County of Honolulu. The applicant's social security number must be included to provide proper identification to permit processing of the application and to efficiently administer the tax credit program. Furnishing all of the appropriate information requested on the forms and accompanying instructions is required to enable the Director of Budget and Fiscal Services to determine eligibility. Failure to furnish the specific information requested on the forms may result in the denial of the application, delay in the approval of the property tax credit, or other disadvantages to the applicant. Information furnished on the claim for tax credit may be transferred to other governmental agencies as authorized by law. Individuals have the right to review their own records maintained by the Department of Budget and Fiscal Services. The official responsible for maintaining the information is the Chief of Treasury, Department of Budget and Fiscal Services, City and County of Honolulu, 530 South King Street, Room 115, Honolulu, Hawaii 96813.



# City and County of Honolulu Department of Budget and Fiscal Services Division of Treasury

#### **Current Collections Section**

530 South King Street, Room 115 Honolulu, HI 96813

### REAL PROPERTY TAX CREDIT FOR HOMEOWNERS APPLICATION FORM

1.	PRO	PERTY IDENTIFICAT	ION AN	DIAC	TATION	•			
1.			ION AN	D LOC	CATION	•			
	(a)	TAX MAP KEY:			~ .				
			Island	Zone	Section	Plat	Parcel	CPR	Tenancy
	(b)	PROPERTY ADDRESS:							
									-
2.	APP	LICANT INFORMATION	ON:						
	(a)								
	(41)	Last Name			First Nam	e		M.I.	
	(b)	MAILING ADDRESS:							
		Number Street N	Name					Unit No.	
		City			State 2	Zip Code		Phone No.	
3.	Do v	ou have a home exemption	on on thi	s nron		Sip code		Thone Ivo.	
٥.		YES		o prop	city.				
	-	NO STOP. You do:	not qualif	Sy for th	ha aradit				
			not quam	.y 101 u	ne credit.				
4.	Do a	ny of the owners on title	own othe	r real	property	on Oahu. o	or elsewhere	in Hawaii.	
		another state, or territo				•	01 0150 111010		
		YES STOP. You do	• .		_	ту.			
	-		<u>not</u> quam	y ioi u	ne credit.				
		NO							
5.	Dox	ou over out the number to	ho gold	on the	0.000	n title to ab	anga hafaya	June 20, 20002	
5.	ро у	ou expect the property to					_	·	
		<u> </u>	-				-	to the address abo	ve
		NO or the	credit may	be voic	ued and a i	ine may be in	nposed.		
	T 41	•	49				MEG	NO	
6.		is property owned by a t					YES	NO	
		S, was a State of Hawaii or F				e trust?	YES	NO NO	
	If YE	S, you must submit copies of	the trust's	tax retu	urns.				
	_								
7.	Is th	is property a leasehold co	ondomin	ium?			YES	NO	
l									

8.	Have any of the ov YES	vners on title previously applied  If YES, in what year?	for any county to	ax credit?						
	NO									
9.	NAMES AND INCOME OF ALL OWNERS ON TITLE									
					INCOME					
	Last Name	First Name	N	<b>1.I.</b>	(4C FROM WORKSHEET A)					
	<u> </u>									
	TOTAL COMBINE	D INCOME OF ALL OWNERS ON	TITLE	\$						
	If you require more space, please use a separate sheet of paper and include the Tax Map Key on each sheet.									
10.	Is the above "TO"	TAL COMBINED INCOME OF	ALL OWNERS	ON TITLE	<u> </u>					
	greater than	\$50,000?								
		<b>P.</b> You do <u>not</u> qualify for the cred	it.							
	NO									
		AFFIDAVIT AND (	TERTIFICATIO	N						
Unde	er penalties of perj	iry, I (we) certify that I have exa			the accompanying					
		nd copies of Federal and State of								
and l	belief it is true, cor	ect and complete.								
Signa	afiire		Date							
D15	itui C		Duic							
Signa	ature		Date							
If you	u have internet acces	ss would you prefer to complete								
	this application for	m online?		YES	NO					

### City and County of Honolulu-Real Property Tax Credit for Homeowners Application Form WORKSHEET A: TITLE HOLDER INCOME

		IMPORTANT: EACH TI	TLE HO	LDER	MUST C	OMPLETE A	SEPARATE V	VORKSHEE'	ГΑ
1.	PROI	PERTY IDENTIFICATION AN TAX MAP KEY:	D LOCA	ATION:	:				
	( )	PROPERTY ADDRESS:	Island	Zone	Section	Plat	Parcel	CPR	Tenancy
	(0)	PROFERTT ADDRESS.							
2.		LE HOLDER INFORMATION:							
	(a)	Last Name			First Name			M.I.	
		Last manie			I'll St IName			171.1.	
	(b)	If joint return filed, spouse's: Last Name	e		First Name			M.I.	
		Title holder's Social Security Number			- 5	Spouse's Social Sec	curity Number		
	(c)	Mailing address: Number	Street Nan	me				Unit No.	
ı		City			State 2	Zip Code		Phone No.	
3.	Are ve	ou submitting a State of Hawaii inc	ome tay fo	orm N.1					
<b>J.</b>	Aicyc					f your entire Fε	ederal Tax Retui	rn.	
4.	- Table			ER'S IN	COME (a	s defined by Ro	OH Section 8-13		4.4
		ERAL ADJUSTED GROSS INC nontaxable income:	COME					\$	4A
	Add n (a)	nontaxable income:  Capital gains excluded from adju	usted oros	ee incon	n \$			(a)	
	(b)	Alimony	isicu gro	38 IIICOII.	.υ Ψ_			(a) (b)	
	(c)	Support money			-			(c)	
	(d)	Nontaxable strike benefits			_			(d)	
	(e)	Cash public assistance and relief	f		_			(e)	
	(f)	Gross amount of pension and an		efits	-			(f)	
	(1)	(including Railroad Retirement A			veterans di	isability pensio	ans)	(1)	
	(g)	Federal Social Security	Act belief	Ito una .	VCtCruin C.	saome, pension	113)	(g)	
	(g) (h)	State unemployment			-			(g) (h)	
	(I)	Nontaxable interest			-			(II) (I)	
	(i)	Workers compensation			-				
	(l) (k)	Gross amount of "loss time" insu	uronea		-			(j) (k)	
		Nontaxable contributions to public		rota nen	-			(k) (l)	
	(1)	annuity or deferred compensa	-	-	Sloii,			(1)	
	(m)	Federal cost of living allowances			_			(m)	
	(n)	Deduction for two-earner marrie			-			(n)	
	(n)	Other	d couples	,	-			(n) (o)	
	(0)				_			(0)	
		Total nontaxable income (add lin	nes (a) to	(o):					4B
	TITL	LE HOLDER'S INCOME (Line	4A plus 4	4B)				\$	4C
			A EET	DAVIT	TAND CE	RTIFICATIO	N		
I In	dor non	nalties of perjury, I (we) certify that th						or cortify that t	ha
	_	ng Federal and State of Hawaii tax retu					-	-	
		stand that I (we) am (are) subject to the		_			ins and state of	Hawaii Departi	nent of Taxation.
		hereby appoint the Director of Budget					olulu, or his/her au	ithorized repres	entative, for
		n the execution hereof, as my authoriz							
		HRS Chapter 235, Income Tax Law, f							
		•		•					
Titleho	older's Sig	ignature	Date		5	Spouse's Signature	;		Date